

# ***North Dakota Sales and Use Tax Statistical Report***

## **Third Quarter 2006**

Covering Sales Occurring in  
July, August, and September

Percent Change in Taxable Sales & Purchases <u>From the Same Quarter in the Prior Year</u>				
<u>Sales Quarter</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	
First Quarter: January, February, March	+10.8%	+6.7%	+12.5%	
Second Quarter: April, May, June	+9.4%	+4.7%	+10.8%	
Third Quarter: July, August, September	+5.9%	+7.8%	+6.3%	
Fourth Quarter: October, November, December	+7.6%	+8.9%		

### **Office of State Tax Commissioner**

CORY FONG

TAX COMMISSIONER

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# Office of State Tax Commissioner

## Table of Contents

<b>Introduction .....</b>	<b>1, 2</b>
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### **Statistics by County**

<b>Table 1</b> Taxable Sales and Taxable Purchases by County, Third Quarter 2006.....	3
<b>Table 2</b> Comparison of Taxable Sales and Comparison of Taxable Sales and Taxable Purchases, by County, Third Quarter 2005 and 2006 .....	4

### **Statistics by City**

<b>Table 3</b> Taxable Sales and Taxable Purchases, 50 Largest Cities, Third Quarter 2006 .....	5
<b>Table 4</b> Comparison of Taxable Sales and Comparison of Taxable Sales and Taxable Purchases, 50 Largest Cities, Third Quarter 2005 and 2006 .....	6

### **Statistics by Industry**

<b>Table 5</b> Comparison of Taxable Sales and Purchases by Industry (2002 NAICS), Third Quarter 2005 and 2006 .....	7
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## Introduction

### Reporting Period

This report contains statistics of taxable sales and taxable purchases made during the third quarter of 2006. These taxable sales and taxable purchases are reported by businesses to the Office of State Tax Commissioner on quarterly or monthly sales tax returns.

This report is used primarily as a summary of the economic activity that occurs throughout the regions of the state. In recognition that the primary focus of this report is as an economic indicator, not as a summary of state tax revenues, sales tax collections are no longer contained in this report. Collections statistics are available from the Office of Management and Budget or the Office of Tax Commissioner.

### Comparisons

Tables 2 and 4 compare both taxable sales and taxable sales plus purchases reported for the current quarter with those reported for the same quarter in the prior year. The comparisons are by county on Table 2 and by major city on Table 4. (For an explanation of taxable sales and taxable purchases, see the *Definition of Terms* section of this report.)

Some data cannot be attributed to the county or city in which the sale or purchase was made, such as data from consolidated and out-of-state returns. This data is excluded from any particular county or city in the first four tables and is reported at the end of Tables 1 through 4.

Taxable sales and taxable purchases reported for the current quarter are also compared to the same quarter in the prior year in Table 5. This table compares activity by industry using the 2002 North American Industrial Classification System (NAICS). (Previously, industry statistics were reported using the SIC system. Statistics have been reclassified under NAICS beginning with the 4th quarter 2005.) All returns - including consolidated and out-of-state returns, are contained in the industry comparisons on Table 5.

***Cautionary Note:*** *Caution is urged in drawing conclusions from comparisons made of individual county and city totals shown in this report. Statistics in this report are not necessarily a completely accurate measure of any particular level of economic activity in the state or in any county or city for any specific year. For example, businesses that deal only in exempt sales or services do not file sales tax returns and, therefore, their sales are not included in this report. A complete economic analysis should include other economic factors that are indicators of business activity, in addition to the sales statistics contained in this report.*

### Definition of Terms

***Taxable Sales.*** Taxable sales are gross sales less nontaxable sales. Businesses must remit sales tax on taxable sales.

***Taxable Purchases.*** Taxable purchases are taxable goods purchased by businesses for their own use on which they did not pay sales tax to suppliers. Also included are purchases of goods to be installed into real property by contractors who did not pay sales tax to suppliers. Businesses and contractors must pay use tax on these goods. Individuals purchasing items over the Internet on which sales tax is not charged, are obligated to report “taxable purchases” and remit the appropriate use tax.

***Motor Vehicle Excise Tax.*** The State of North Dakota does ***not*** impose a sales tax on the sales of new or used automobiles/trucks. Instead, sales of automobiles and trucks are subject to the Motor Vehicle Excise tax, which is functionally similar to the sales tax (the tax rates are the same under current law). Because the Motor Vehicle Excise tax is a separate and distinct tax and not part of the sales and use tax, the statistics in this report ***do not*** include any data on automobile sales.

**Consolidated.** Taxable sales and taxable purchases from a limited number of permit holders are not accurately attributable to a city or county and are reported in a consolidated statewide line item at the end of Tables 1, 2, 3, and 4. The consolidated data is excluded from any particular city or county in the first four tables in order to avoid over-reporting from some cities and counties and under reporting for others. However, consolidated data is included in the industry comparisons in Table 5.

The consolidated data includes certain permit holders who have more than one permanent location or sales agent in North Dakota, but file a combined return. This primarily includes companies utilizing home based, direct sales people. In addition, some industries are, by nature, not attributable to cities or counties because their sales cover large geographical areas. Therefore, the following North American Industrial Classification System Codes (NAICS Codes) per the 2002 Manual have been included in the consolidated statewide line item:

<b>NAICS Codes</b>	<b>Business Activity</b>
2121	Coal Mining
2211	Electrical Power Generation, Transmission, and Distribution
2212	Natural Gas Distribution
486	Pipeline Transportation
517	Telecommunications

**Out-of-State.** Taxable sales and taxable purchases from permit holders who do not have a permanent location or sales agent in North Dakota are reported in a single line item at the bottom of Tables 1, 2, 3, and 4. This data is not accurately attributable to any particular city or county and it is omitted from all individual city and county figures. However, out-of-state data is included in the industry comparisons in Table 5.

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TABLE 1

**Taxable Sales and Purchases  
By County, Third Quarter 2006**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$4,189,566	\$95,995	\$4,285,561
Barnes	13,298,072	1,881,743	15,179,815
Benson	2,595,201	24,727	2,619,928
Billings	8,182,742	31,867	8,214,609
Bottineau	8,837,825	86,805	8,924,630
Bowman	7,141,800	232,439	7,374,239
Burke	2,308,851	29,033	2,337,884
Burleigh	280,246,679	19,215,582	299,462,261
Cass	538,105,522	54,373,911	592,479,433
Cavalier	6,242,203	69,345	6,311,548
Dickey	6,842,411	157,504	6,999,915
Divide	2,141,578	9,630	2,151,208
Dunn	2,784,689	51,609	2,836,298
Eddy	2,125,142	6,196	2,131,338
Emmons	3,705,621	166,283	3,871,904
Foster	8,333,571	527,525	8,861,096
Golden Valley	3,057,861	283,530	3,341,391
Grand Forks	211,589,925	14,501,172	226,091,097
Grant	1,633,389	13,601	1,646,990
Griggs	2,795,503	42,545	2,838,048
Hettinger	1,672,733	141,892	1,814,625
Kidder	2,099,932	10,893	2,110,825
LaMoure	6,036,407	45,015	6,081,422
Logan	1,749,643	215,774	1,965,417
McHenry	2,722,403	547,368	3,269,771
McIntosh	4,561,933	22,445	4,584,378
McKenzie	7,123,975	449,248	7,573,223
McLean	9,219,543	122,297	9,341,840
Mercer	8,887,269	78,758	8,966,027
Morton	46,716,632	3,139,922	49,856,554
Mountrail	5,118,661	79,390	5,198,051
Nelson	2,323,235	32,440	2,355,675
Oliver	603,327	14,731	618,058
Pembina	9,689,440	6,647,775	16,337,215
Pierce	6,946,258	922,747	7,869,005
Ramsey	30,104,287	239,008	30,343,295
Ransom	7,866,519	814,593	8,681,112
Renville	4,299,498	122,628	4,422,126
Richland	20,265,326	5,150,227	25,415,553
Rolette	5,782,487	83,693	5,866,180
Sargent	3,658,989	10,691,342	14,350,331
Sheridan	534,368	39,201	573,569
Sioux	104,139	1,242	105,381
Slope	153,892	1,176	155,068
Stark	74,393,904	7,173,934	81,567,838
Steele	1,438,399	276,815	1,715,214
Stutsman	41,469,611	2,599,978	44,069,589
Towner	3,134,712	855,758	3,990,470
Traill	7,968,775	230,035	8,198,810
Walsh	16,928,328	612,160	17,540,488
Ward	171,785,539	10,502,253	182,287,792
Wells	5,904,847	192,001	6,096,848
Williams	99,705,658	10,004,618	109,710,276
Subtotal In-State	\$1,727,128,820	\$153,862,399	\$1,880,991,219
Consolidated	132,016,157	34,465,138	166,481,295
Out-Of-State	<u>281,847,420</u>	<u>47,707,757</u>	<u>329,555,177</u>
Grand Total	\$2,140,992,397	\$236,035,294	\$2,377,027,691

TABLE 2

**Comparisons of Taxable Sales & Taxable Sales and Purchases  
By County, Third Quarters 2005 and 2006**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	THIRD QUARTER 2005	THIRD QUARTER 2006	PERCENT CHANGE	THIRD QUARTER 2005	THIRD QUARTER 2006	PERCENT CHANGE
Adams	\$4,249,624	\$4,189,566	-1.41%	\$4,327,928	\$4,285,561	-0.98%
Barnes	15,080,162	13,298,072	-11.82%	16,247,525	15,179,815	-6.57%
Benson	2,531,128	2,595,201	2.53%	2,550,159	2,619,928	2.74%
Billings	8,456,518	8,182,742	-3.24%	8,483,071	8,214,609	-3.16%
Bottineau	9,298,527	8,837,825	-4.95%	9,355,692	8,924,630	-4.61%
Bowman	5,898,614	7,141,800	21.08%	6,213,663	7,374,239	18.68%
Burke	2,392,343	2,308,851	-3.49%	2,400,701	2,337,884	-2.62%
Burleigh	265,101,058	280,246,679	5.71%	277,672,306	299,462,261	7.85%
Cass	516,189,301	538,105,522	4.25%	563,713,411	592,479,433	5.10%
Cavalier	6,781,094	6,242,203	-7.95%	6,873,594	6,311,548	-8.18%
Dickey	6,881,454	6,842,411	-0.57%	7,106,899	6,999,915	-1.51%
Divide	2,671,320	2,141,578	-19.83%	2,683,604	2,151,208	-19.84%
Dunn	2,782,203	2,784,689	0.09%	2,835,138	2,836,298	0.04%
Eddy	2,329,274	2,125,142	-8.76%	2,332,387	2,131,338	-8.62%
Emmons	4,280,805	3,705,621	-13.44%	4,381,825	3,871,904	-11.64%
Foster	9,898,133	8,333,571	-15.81%	10,342,025	8,861,096	-14.32%
Golden Valley	3,982,672	3,057,861	-23.22%	4,009,296	3,341,391	-16.66%
Grand Forks	210,265,287	211,589,925	0.63%	221,262,181	226,091,097	2.18%
Grant	2,066,676	1,633,389	-20.97%	2,075,632	1,646,990	-20.65%
Griggs	3,349,733	2,795,503	-16.55%	3,401,807	2,838,048	-16.57%
Hettinger	1,946,347	1,672,733	-14.06%	2,038,342	1,814,625	-10.98%
Kidder	2,115,114	2,099,932	-0.72%	2,147,824	2,110,825	-1.72%
LaMoure	7,991,199	6,036,407	-24.46%	8,159,419	6,081,422	-25.47%
Logan	1,683,889	1,749,643	3.90%	1,694,801	1,965,417	15.97%
McHenry	3,215,814	2,722,403	-15.34%	3,466,292	3,269,771	-5.67%
McIntosh	4,460,254	4,561,933	2.28%	4,539,958	4,584,378	0.98%
McKenzie	5,812,225	7,123,975	22.57%	6,041,885	7,573,223	25.35%
McLean	9,331,019	9,219,543	-1.19%	9,520,478	9,341,840	-1.88%
Mercer	9,838,622	8,887,269	-9.67%	9,933,156	8,966,027	-9.74%
Morton	44,944,799	46,716,632	3.94%	52,521,900	49,856,554	-5.07%
Mountrail	6,003,819	5,118,661	-14.74%	6,117,634	5,198,051	-15.03%
Nelson	2,383,228	2,323,235	-2.52%	2,421,178	2,355,675	-2.71%
Oliver	474,901	603,327	27.04%	514,719	618,058	20.08%
Pembina	9,780,359	9,689,440	-0.93%	13,316,605	16,337,215	22.68%
Pierce	8,535,939	6,946,258	-18.62%	9,745,400	7,869,005	-19.25%
Ramsey	31,140,733	30,104,287	-3.33%	31,733,627	30,343,295	-4.38%
Ransom	7,710,044	7,866,519	2.03%	8,556,222	8,681,112	1.46%
Renville	5,381,893	4,299,498	-20.11%	5,419,357	4,422,126	-18.40%
Richland	21,687,127	20,265,326	-6.56%	26,621,634	25,415,553	-4.53%
Rolette	5,839,049	5,782,487	-0.97%	5,867,140	5,866,180	-0.02%
Sargent	8,030,760	3,658,989	-54.44%	10,565,674	14,350,331	35.82%
Sheridan	509,026	534,368	4.98%	521,658	573,569	9.95%
Sioux	130,860	104,139	-20.42%	130,952	105,381	-19.53%
Slope	136,009	153,892	13.15%	137,153	155,068	13.06%
Stark	71,008,539	74,393,904	4.77%	78,782,003	81,567,838	3.54%
Steele	1,559,671	1,438,399	-7.78%	1,974,738	1,715,214	-13.14%
Stutsman	43,575,671	41,469,611	-4.83%	46,520,122	44,069,589	-5.27%
Towner	2,243,096	3,134,712	39.75%	2,398,496	3,990,470	66.37%
Traill	7,894,489	7,968,775	0.94%	8,032,972	8,198,810	2.06%
Walsh	15,908,355	16,928,328	6.41%	16,301,237	17,540,488	7.60%
Ward	166,789,667	171,785,539	3.00%	175,307,894	182,287,792	3.98%
Wells	7,478,512	5,904,847	-21.04%	7,639,358	6,096,848	-20.19%
Williams	74,617,679	99,705,658	33.62%	82,599,849	109,710,276	32.82%
Subtotal In-State	\$1,674,644,634	\$1,727,128,820	3.13%	\$1,799,558,521	\$1,880,991,219	4.53%
Consolidated and Out-Of-State	360,925,511	413,863,577	14.67%	437,370,558	496,036,472	13.41%
Grand Total	\$2,035,570,145	\$2,140,992,397	5.18%	\$2,236,929,079	\$2,377,027,691	6.26%

TABLE 3

**Taxable Sales and Taxable Purchases  
Largest 50 Cities, Third Quarter 2006**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Ashley	882	\$1,223,611	\$9,450	\$1,233,061
Beach	1,116	2,917,303	283,411	3,200,714
Beulah	3,152	5,406,115	57,575	5,463,690
Bismarck	55,532	274,212,318	18,658,836	292,871,154
Bottineau	2,336	6,877,286	27,888	6,905,174
Bowman	1,600	6,512,761	204,070	6,716,831
Cando	1,342	1,815,952	855,506	2,671,458
Carrington	2,268	8,132,217	527,210	8,659,427
Casselton	1,855	3,120,592	128,703	3,249,295
Cavalier	1,537	3,719,716	6,373,644	10,093,360
Cooperstown	1,053	2,284,551	21,115	2,305,666
Crosby	1,089	1,831,178	8,503	1,839,681
Devils Lake	7,222	29,555,894	237,178	29,793,072
Dickinson	16,010	69,609,824	3,842,437	73,452,261
Ellendale	1,559	2,039,646	71,236	2,110,882
Fargo	90,599	466,239,719	48,932,414	515,172,133
Garrison	1,318	3,016,749	66,377	3,083,126
Grafton	4,516	10,768,165	412,334	11,180,499
Grand Forks	49,321	205,859,782	14,076,382	219,936,164
Harvey	1,989	4,672,444	137,227	4,809,671
Hazen	2,457	3,011,088	20,911	3,031,999
Hettinger	1,307	4,080,142	95,995	4,176,137
Hillsboro	1,563	3,056,397	68,178	3,124,575
Jamestown	15,527	40,544,077	2,054,965	42,599,042
Kenmare	1,081	3,161,721	237,559	3,399,280
Langdon	2,101	5,243,976	49,514	5,293,490
Larimore	1,433	1,044,897	54,862	1,099,759
Lincoln	1,730	326,729	149	326,878
Linton	1,321	2,037,891	120,275	2,158,166
Lisbon	2,292	6,702,915	28,970	6,731,885
Mandan	16,718	43,567,681	3,058,596	46,626,277
Mayville	1,953	3,272,986	12,125	3,285,111
Minot	36,567	165,675,572	10,092,241	175,767,813
New Rockford	1,463	1,981,370	2,472	1,983,842
New Town	1,367	1,200,399	40,767	1,241,166
Northwood	959	2,922,351	45,119	2,967,470
Oakes	1,979	4,253,868	71,015	4,324,883
Park River	1,535	2,502,371	133,934	2,636,305
Rolla	1,417	3,899,820	31,074	3,930,894
Rugby	2,939	6,877,883	922,747	7,800,630
Stanley	1,279	2,756,428	11,705	2,768,133
Tioga	1,125	7,815,009	3,273,845	11,088,854
Valley City	6,826	12,385,152	1,856,318	14,241,470
Wahpeton	8,586	15,245,010	4,815,567	20,060,577
Walhalla	1,057	1,447,905	172,549	1,620,454
Washburn	1,389	3,593,139	29,555	3,622,694
Watford City	1,435	6,621,659	109,931	6,731,590
West Fargo	14,940	59,558,750	4,700,457	64,259,207
Williston	12,512	90,341,727	6,718,503	97,060,230
Wishek	1,122	3,206,528	12,995	3,219,523
Subtotal 50 Cities	394,276	\$1,618,151,264	\$133,774,389	\$1,751,925,653
Remaining Cities	247,924	108,977,556	20,088,010	129,065,566
Total In-State	642,200	\$1,727,128,820	\$153,862,399	\$1,880,991,219
Consolidated		132,016,157	34,465,138	166,481,295
Out-Of-State		281,847,420	47,707,757	329,555,177
Grand Total In- and Out-Of-State		\$2,140,992,397	\$236,035,294	\$2,377,027,691

TABLE 4

**Comparisons of Taxable Sales & Taxable Sales and Purchases  
Largest 50 Cities, Third Quarters 2005 and 2006**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	THIRD QUARTER	THIRD QUARTER	PERCENT	THIRD QUARTER	THIRD QUARTER	PERCENT
	2005	2006		2005	2006	
Ashley	\$1,132,209	\$1,223,611	8.07%	\$1,149,740	\$1,233,061	7.25%
Beach	3,848,399	2,917,303	-24.19%	3,874,935	3,200,714	-17.40%
Beulah	5,915,451	5,406,115	-8.61%	5,948,684	5,463,690	-8.15%
Bismarck	259,205,249	274,212,318	5.79%	271,398,268	292,871,154	7.91%
Bottineau	7,222,129	6,877,286	-4.77%	7,236,749	6,905,174	-4.58%
Bowman	5,262,323	6,512,761	23.76%	5,481,140	6,716,831	22.54%
Cando	1,834,732	1,815,952	-1.02%	1,988,431	2,671,458	34.35%
Carrington	9,643,103	8,132,217	-15.67%	10,084,536	8,659,427	-14.13%
Casselton	3,214,735	3,120,592	-2.93%	3,287,870	3,249,295	-1.17%
Cavalier	4,107,424	3,719,716	-9.44%	7,367,859	10,093,360	36.99%
Cooperstown	2,753,708	2,284,551	-17.04%	2,776,860	2,305,666	-16.97%
Crosby	2,390,355	1,831,178	-23.39%	2,400,492	1,839,681	-23.36%
Devils Lake	30,551,398	29,555,894	-3.26%	31,140,320	29,793,072	-4.33%
Dickinson	66,890,308	69,609,824	4.07%	71,033,084	73,452,261	3.41%
Ellendale	2,192,886	2,039,646	-6.99%	2,322,555	2,110,882	-9.11%
Fargo	440,798,154	466,239,719	5.77%	483,856,267	515,172,133	6.47%
Garrison	3,017,708	3,016,749	-0.03%	3,124,932	3,083,126	-1.34%
Grafton	10,899,826	10,768,165	-1.21%	11,215,716	11,180,499	-0.31%
Grand Forks	203,504,176	205,859,782	1.16%	214,087,581	219,936,164	2.73%
Harvey	5,834,039	4,672,444	-19.91%	5,958,567	4,809,671	-19.28%
Hazen	3,283,715	3,011,088	-8.30%	3,344,602	3,031,999	-9.35%
Hettinger	4,147,459	4,080,142	-1.62%	4,223,144	4,176,137	-1.11%
Hillsboro	2,937,158	3,056,397	4.06%	2,987,702	3,124,575	4.58%
Jamestown	42,616,579	40,544,077	-4.86%	45,093,200	42,599,042	-5.53%
Kenmare	3,870,737	3,161,721	-18.32%	4,306,374	3,399,280	-21.06%
Langdon	5,753,623	5,243,976	-8.86%	5,817,929	5,293,490	-9.01%
Larimore	961,196	1,044,897	8.71%	1,007,643	1,099,759	9.14%
Lincoln	263,568	326,729	23.96%	263,653	326,878	23.98%
Linton	2,109,346	2,037,891	-3.39%	2,133,979	2,158,166	1.13%
Lisbon	6,605,247	6,702,915	1.48%	6,643,509	6,731,885	1.33%
Mandan	41,032,982	43,567,681	6.18%	48,475,698	46,626,277	-3.82%
Mayville	3,096,333	3,272,986	5.71%	3,103,878	3,285,111	5.84%
Minot	159,299,465	165,675,572	4.00%	167,129,730	175,767,813	5.17%
New Rockford	2,012,056	1,981,370	-1.53%	2,013,327	1,983,842	-1.46%
New Town	1,258,213	1,200,399	-4.59%	1,280,428	1,241,166	-3.07%
Northwood	4,037,777	2,922,351	-27.62%	4,111,177	2,967,470	-27.82%
Oakes	4,096,105	4,253,868	3.85%	4,179,302	4,324,883	3.48%
Park River	2,401,025	2,502,371	4.22%	2,429,877	2,636,305	8.50%
Rolla	4,074,786	3,899,820	-4.29%	4,085,400	3,930,894	-3.78%
Rugby	8,420,381	6,877,883	-18.32%	9,629,842	7,800,630	-19.00%
Stanley	3,349,105	2,756,428	-17.70%	3,360,312	2,768,133	-17.62%
Tioga	5,731,951	7,815,009	36.34%	8,402,465	11,088,854	31.97%
Valley City	14,080,481	12,385,152	-12.04%	15,236,809	14,241,470	-6.53%
Wahpeton	15,940,123	15,245,010	-4.36%	20,648,103	20,060,577	-2.85%
Walhalla	1,646,836	1,447,905	-12.08%	1,820,027	1,620,454	-10.97%
Washburn	3,354,337	3,593,139	7.12%	3,434,608	3,622,694	5.48%
Watford City	5,249,733	6,621,659	26.13%	5,288,914	6,731,590	27.28%
West Fargo	62,044,003	59,558,750	-4.01%	66,004,195	64,259,207	-2.64%
Williston	67,122,417	90,341,727	34.59%	72,434,397	97,060,230	34.00%
Wishek	3,167,743	3,206,528	1.22%	3,229,916	3,219,523	-0.32%
Subtotal 50 Cities	\$1,554,182,792	\$1,618,151,264	4.12%	\$1,667,854,726	\$1,751,925,653	5.04%
Remaining Cities	120,461,842	108,977,556	-9.53%	131,703,795	129,065,566	-2.00%
Total In-State	\$1,674,644,634	\$1,727,128,820	3.13%	\$1,799,558,521	\$1,880,991,219	4.53%
Consolidated and Out-Of-State	360,925,511	413,863,577	14.67%	437,370,558	496,026,472	13.41%
Grand Total In- and Out-Of-State	\$2,035,570,145	\$2,140,992,397	5.18%	\$2,236,929,079	\$2,377,017,691	6.26%



**TABLE 5**

**Comparison of Taxable Sales and Purchases  
By Industry, Third Quarters 2005 and 2006**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	THIRD QUARTER 2005	THIRD QUARTER 2006	
Mining and Oil Extraction	\$38,396,145	\$55,791,374	45.30%
Utilities	47,126,784	44,942,827	-4.63%
Construction	84,940,440	98,446,337	15.90%
Manufacturing	145,413,287	162,316,720	11.62%
Wholesale Trade	407,989,093	426,630,565	4.57%
Retail Trade	938,741,279	978,114,975	4.19%
Transportation and Warehousing	23,923,704	22,277,809	-6.88%
Information Industries	124,910,475	132,775,779	6.30%
Fin. Ins. Real Estate, Rental & Leasing	56,445,601	70,224,230	24.41%
Professional, Scientific, Tech., & Mgmt Serv.	23,559,213	20,647,530	-12.36%
Educational, Health Care, and Social Serv.	12,465,714	13,102,311	5.11%
Arts, Entertainment & Recreation	23,230,017	23,604,100	1.61%
Accommodation & Food Services	249,020,266	264,247,153	6.11%
Other Services	49,418,847	50,098,688	1.38%
Miscellaneous	11,348,214	13,807,293	21.67%
<b>GRAND TOTAL</b>	<b>\$2,236,929,079</b>	<b>\$2,377,027,691</b>	<b>6.26%</b>
NOTE: Classification by industry is based on 2002 North American Industry Classification System (NAICS)			
Consolidated and combined returns, in-state and out-of-state returns are all included in the above analysis.			